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I continue to be concerned about the potential for unfair or deceptive trade practices associated with these commercial websites, and I believe that we need to do more to ensure that the public does not continue to be exposed to these potentially misleading or confusing websites. There is no relationship between a citizen and our government more sensitive, nor information more private, than that involving individual taxes and the annual voluntary compliance obligation. The federal government has a duty to protect taxpayers from predatory behaviors as they seek to meet their obligation to pay taxes.

I am hopeful that, by clarifying the intent of the Congress that the existing legal prohibitions on misuse of Treasury Department and IRS names and symbols are and should be applied to commercial activity on the Internet, this bill will better protect the public from this kind of operation in the future.

I urge adoption of the bill.

Mr. EMANUEL. Madam Speaker, I rise today in support of H.R. 1677, the Taxpayer Protection Act of 2007. Too often, middle-class taxpayers find themselves confused and frustrated by the complexity of the tax code. Over 60 percent of taxpayers now use a paid preparer to file their tax return, costing them hundreds or thousands of dollars that they could have used for college, health care, or retirement.

This legislation provides overdue relief for taxpayers that will protect them from fraud, require the IRS to do a better job of communicating which tax credits a taxpayer can qualify for, and hold tax cheats accountable for their actions. Today is Tax Day, and this legislation sends a message to taxpayers that help is on the way.

Hearings held by Chairman JOHN LEWIS provided ample evidence that taxpayers are too often exposed to identify theft or unaware of potential benefits. The Taxpayer Protection Act will require the IRS to notify taxpayers involved in tax fraud investigations that there may have been an unauthorized use of their identities, will provide filers with a longer period of time to seek restitution from the IRS for a wrongful penalty, punish predatory lenders, and require the IRS to promote the Earned Income Tax Credit so that more Americans can take care of a tax benefit they have earned but have not been notified.

Madam Speaker, Tax Day can be a difficult day for many Americans. Let us do our part to make common-sense reforms that put the government back on the side of the average taxpayer.

I thank Mr. RANGEL, the Chairman of the Ways and Means Committee, for his leadership on this issue, and I urge my colleagues to join me in voting for H.R. 1677, the Taxpayer Protection Act of 2007.

Mr. LEVIN. Madam Speaker, I rise today in strong support of H.R. 1677, the Taxpayer Protection Act.

I would note that its consideration today is particularly timely as millions of hardworking Americans file their tax returns. Those workers and families deserve to know that their government is taking every step to protect the

sensitive data contained in those returns and to enhance taxpayer rights.

Identity theft is a large and growing problem in our society, and unfortunately, a lack of vigilance on the part of the IRS has contributed to that problem. One criminal who testified before the Senate Finance Committee last week detailed how he stole \$1.1 million from the Treasury by using stolen identities to claim fraudulent refunds. While this individual is rightly serving time in prison, we must act to prevent such crimes in the future.

This legislation contains a number of common sense provisions to accomplish just that, including a requirement that the IRS notify a taxpayer if it discovers that there may have been an unauthorized use of the taxpayer's identity during the course of a tax fraud investigation and the authority for the IRS to notify taxpayers on the Internet about unclaimed tax refunds. It also increases penalties on misleading websites that use government names and symbols to engage in the fraudulent practice known as "phishing."

I am also pleased that it enhances Earned Income Tax Credit outreach so that every taxpayer who is eligible for this credit realizes its benefits.

Madam Speaker, I urge my colleagues to support the legislation.

Mr. MARKEY. Madam Speaker, I rise in strong support of H.R. 1677, the "Taxpayer Protection Act of 2007."

I would like to focus my remarks on Section 8 of this bill, which clarifies the intent of the Congress that the existing legal prohibitions on the misuse of Department of Treasury names and symbols extend to misuse over the Internet. I support this provision, which addresses a very real problem that currently exists with potentially misleading commercial Web sites that taxpayers may mistakenly believe to be affiliated with the IRS.

In February, the Subcommittee on Telecommunications and the Internet, which I chair, became aware of three commercial Web sites operating under domain names which may confuse the public into believing them to be official IRS Web sites: IRS.com, IRS.net, and IRS.org. In response to this situation, I wrote to the Federal Trade Commission Chairman Majoras, Secretary of the Treasury Paulson, and Internal Revenue Service Commissioner Everson to express my concerns that consumers who visited these sites might provide the operators with personally identifiable information and tax return information, enabling the operators to either market or sell this information to others, or to sell and market all manner of products and services to these taxpayers. Since the taxpayers who provide personal information to these sites might be doing so under the misimpression that they were dealing with an official government Web site subject to applicable federal privacy protections, I felt there was a serious potential for consumer confusion, deception, and abuse.

In fact, a consumer survey and study presented to the IRS and FTC in early January of this year by the Computer and Communications Industry Association suggested that a significant proportion of consumers misinterpreted these three nongovernmental Web sites as being sites hosted by the IRS. The survey showed, for example, that before viewing the Web site IRS.com, 47 percent of those surveyed believed the site represented the

Internet address of the Internal Revenue Service. Even after viewing the site, one third of those surveyed still believed the site was the IRS Web site.

Now, the IRS.com Web site bears a remarkable resemblance to the official IRS.gov site. Both Web sites have the same color blue banner at the very top, a grey search bar right below, and a white background with various links and search features covering the bulk of the page. Back in February, the IRS.com site even had an actual image of the U.S. Treasury headquarters building on the top of the page. At the time, there was only a fine-print disclaimer at the bottom of this site stating that it was a non-governmental site. This disclaimer was so far down on the Web page that few consumers were likely to view it.

I asked the FTC, the Treasury, and the IRS to look into the issues raised by this Web site, as well as the IRS.org and IRS.net sites. The IRS and the Treasury Department have never formally responded to my inquiry. However, the IRS has issued a press statement warning taxpayers about these potentially misleading sites. The FTC did respond to my letter, but in that response merely noted that in response to the concerns I had raised, the operator had "made a number of changes to distinguish it from the official IRS Web site, and to better highlight the disclaimers included on the Web site."

I continue to be concerned about the potential for unfair or deceptive trade practices associated with these commercial Web sites, and I believe that we need to do more to ensure that the public does not continue to be exposed to these potentially misleading or confusing Web sites. There is no relationship between a citizen and our government more sensitive, nor information more private, than that involving individual taxes and the annual voluntary compliance obligation. The federal government has a duty to protect taxpayers from predatory behaviors as they seek to meet their obligation to pay taxes. I am hopeful that by clarifying the intent of the Congress that the existing legal prohibitions on misuse of Treasury Department and IRS names and symbols is and should be applied to commercial activity on the Internet, that this bill will better protect the public from this kind of operation in the future.

I urge adoption of the bill.

Mr. LEWIS of Georgia. Madam Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mrs. TAUSCHER). The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 1677, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

Mr. LEWIS of Georgia. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this question will be postponed.